

OFFICIAL GAZETTE

GOVERNMENT OF GOA

GOVERNMENT OF GOA

Department of Personnel

Notification

12/11/87-PER

The Government is pleased to recognise the Part I and Part II Technician Engineer's Examinations (T) conducted by the Institution of Mechanical Engineers (India) at par with the Diploma in Mechanical Engineering awarded by the Goa Board of Technical Examination for the purpose of employment to subordinate posts and services under this Government.

By order and in the name of the Governor of Goa.

S. S. Keshkamat, Under Secretary (Personnel).

Panaji, 28th December, 1990.

Notification

1/7/89-PER

In exercise of the powers conferred by the proviso to Article 309 of the Constitution, and in supersession of the existing recruitment rules for the posts, the Governor of Goa hereby makes the following rules relating to recruitment to the Goa General Service, Group 'A', Gazetted post in the Office of the Conservator of Forests under the Government of Goa, namely: —

1. Short title, application and commencement. —

(1) These rules may be called the Government of Goa, Office of the Conservator of Forests, Group 'A' Gazetted post Recruitment Rules, 1991.

(2) *Application.* — These rules shall apply to the posts specified in Column 1 of the Schedule to these rules (hereinafter called as the "said Schedule").

(3) They shall come into force from the date of publication in the Official Gazette.

2. Number, classification and scales of pay. —

The number of posts, classification of the said posts and the scales of pay attached thereto shall be as specified in columns 2 to 4 of the said Schedule:

Provided that the Government may vary the number of posts in Column 2 of the said Schedule from time to time subject to exigencies of work.

3. Method of recruitment, age limit and other qualifications. — The method of recruitment to the said posts, age limit, qualifications and other matters connected therewith shall be as specified in columns 5 to 13 of the said Schedule.

4. Disqualification. — No person who has entered into or contracted a marriage with a person having a spouse living or who, having a spouse living, has entered into or contracted a marriage with any person, shall be eligible for appointment to the service:

Provided that the Government may, if satisfied that such marriage is permissible under the personal law applicable to such person and the other party to the marriage and that there are other grounds for so doing, exempt any person from the operation of this rule.

5. Power to relax. — Where the Government is of the opinion that it is necessary or expedient so to do, it may, by order, for reasons to be recorded in writing and in consultation with the Goa Public Service Commission relax any of the provisions of these rules with respect to any class or category of persons.

6. Saving. — Nothing in these rules shall affect reservation, relaxation of age limit and other concessions required to be provided for Scheduled Castes and other special categories of persons in accordance with the orders issued by the Government from time to time in that regard.

7. These rules are issued in consultation with the Goa Public Service Commission vide their letter No. COM/II/13/22 (1)/90 dated 10-12-1990.

By order and in the name of the Governor of Goa.

Smt. Prabha Chandran, Under Secretary (Personnel).

Panaji, 2nd January, 1991.

SCHEDULE

Name of the post	No. of posts	Classification	Scale of pay	Whether selection post or non-selection post	Age limit for direct recruits	Whether the benefit of added years of service is admissible under Rule 30 of CCS (Pension) Rules 1972	Educational and other qualifications required for direct recruits	Whether age & Educational Qualifications prescribed for the direct recruits will apply in the case of promotees	Period of probation if any	Method of recruitment whether by direct recruitment or by deputation/transfer and percentage of the vacancies to be filled by various methods	In case of recruitment by promotion/deputation/transfer, grades from which promotion/deputation/transfer is to be made	If a D. P. C. exists, what is its composition	Circumstances in which Goa Public Service Commission is to be consulted in making recruitment
1	2	3	4	5	6	6(a)	7	8	9	10	11	12	13
Dy. Conservator of Forests	3 (1990) subject to variation dependent on workload	Goa General service Group A Gazetted	Rs. 3000-100-3500-125-4500	Selection	Not Applicable	No	Not Applicable	N. A.	Two years	By promotion	Promotion: Assistant Conservator of Forests with 8 years regular service in the grade	Group 'A' D.P.C. consisting of: 1. Chairman/Member, GPSC — Chairman 2. Chief Secretary or his nominee — Member 3. Administrative Secretary/Head of Department — Member	As required under the G.P.S.C. (Exemption from Consultation) Regulations 1988. Consultation with the G. P. S. C. necessary while making promotion and amending-relaxing any of the provisions of these Rules.

Education Department
Directorate of Education

ORDER

DE/Col. Cell/Amendment/90-91/18

The second proviso of Rule 74(8) of the Education Rules 1986 provides that :—

“Provided further that no such employee shall be relieved of his/her duties on resignation except after expiry of period of :

- (i) Three months in case of permanent employee from the date on which notice of resignation to leave the school is given.
- (ii) One month in case of an employee who is not permanent from the date of which notice of resignation to leave the school is given.

Provided also where the employee desires to relieve himself before the expiry of notice period he/she shall be relieved forthwith after recovery of three months salary including allowances from the permanent employee and one month's salary with allowances from the non-permanent employee as the case may be and the amount so recovered shall be credited to the Government Treasury within one month of the acceptance of resignation”.

Since the implementation of the above rules the Directorate of Education is receiving some suggestions from the teachers community, requesting to amend proviso of Rule 74(8) of the Education Rule to the effect that the notice period be reckoned by combining the actual period of service rendered after the date of notice of resignation with the shortfall of notice period by making proportionate payment of notice pay for the period of shortfall to fulfil the condition of three months and one month respectively.

The request was studied in depth with all probable implications involved by taking into consideration that the Management requires a considerable time to appoint a substitute teacher employee and to avoid constant mobility at the cost of the education of the children, it has been decided that the notice period cannot be waived.

However, the Government is pleased to agree to amend the proviso of Education Rule 74(8) to the extent that when the employee desires to be relieved before the expiry of the notice period, he/she be relieved forthwith provided the service rendered to the school after the date of notice of resignation the shortfall of the notice period should be combined to fulfil the condition of 3 months and one month respectively and the difference between the notice period and the actual period of service rendered after the date of notice of resignation would be paid as notice pay in lieu of full notice period.

Action to carry out necessary amendments to the Education Rules is being taken separately.

By Order and in the name of the Governor of Goa.

V. M. Dessai, Director of Education and Ex-Officio Additional Secretary to Govt. of Goa.

Panaji, 4th January, 1991.

Agriculture Department

ORDER

10-1-79-AGR Vol. VIII

Government of India, Ministry of Agriculture (Deptt. of Agriculture and Cooperation) New Delhi Order No. 1-2-89-Fert Law dated 31-8-90 published in the Gazette of India (Extraordinary) Part II Section 3, Sub-Section (ii) is hereby republished in the Official Gazette for general information of the Public.

D. N. Accawade, Under Secretary (Agriculture)

Panaji, 4th December, 1990.

ORDER

S. O. 675(E). — In exercise of the powers conferred by section 3 of the Essential Commodities Act, 1955 (10 of 1955), the Central Government hereby makes the following order further to amend the Fertilizer (Control) Order, 1985, namely :—

1. (1) This Order may be called the Fertilizer (Control) (Fourth Amendment) Order, 1990.

(2) It shall come into force on the date of its publication in the Official Gazette.

2. In sub-clause (3) of clause 13 of the Fertilizer (Control) Order, 1985, for the words “two years”, the words “upto 27th July, 1991” shall be substituted.

Sd/-

(R. M. Sethi)

Joint Secretary to the Government of India.

Note :— 1. The Fertilizer (Control) Order, 1985 was published vide GSR(E) dated 25th September, 1985 and subsequently amended by :—

- (i) GSR 201(E) dated 14th February, 1986
- (ii) GSR 1160(E) dated 21st October, 1986
- (iii) S. O. 822(E) dated 14th September, 1987
- (iv) S. O. 1079(E) dated 11th December, 1987
- (v) S. O. 252(E) dated 11th March, 1988
- (vi) S. O. 724(E) dated 28th July, 1988
- (vii) S. O. 725(E) dated 28th July, 1988
- (viii) S. O. 940(E) dated 11th October, 1988
- (ix) S. O. 498(E) dated 29th June, 1989
- (x) S. O. 581(E) dated 27th July, 1989
- (xi) S. O. 763(E) dated 25th August, 1989
- (xii) S. O. 738(E) dated 15th September, 1989
- (xiii) S. O. 140(E) dated 12th February, 1990
- (xiv) S. O. 271(E) dated 29th March, 1990
- (xv) S. O. 403(E) dated 23rd May, 1990.

Department of Urban Development

Directorate of Municipal Administration

Notification

10/47/85-DMA/Vol. I/

In exercise of the powers conferred by section 73(2) (b) of the Goa, Daman and Diu Municipalities Act, and all other powers enabling me in this behalf, I, Shri R. P. Pal, Director of Municipal Administration makes the following Recruitment Rules to Group 'C' and 'D' posts (Ministerial and Non-Ministerial Non-Gazetted) in the Municipal Councils in the State of Goa so as to amend the existing Recruitment Rules published under Notification No. 10/47/85-DMA/Vol. I dated 10-3-1986 in the Official Gazette No. 4, Series I, dated 24-4-1986.

1. Short Title and Commencement:

- i) These rules may be called, Goa, Daman and Diu Municipalities Group 'C' and 'D' (Ministerial and Non-Ministerial Non-Gazetted) posts Recruitment Rules, 1990 (Fourth Amendment).

- ii) They shall come into force at once.

2. In the schedule attached to the above Notification the Recruitment Rules for different posts prescribed therein are amended as under.

- i) In column 7 against the post of Plumber at Sr. No. 25 in the said schedule after the words 'ITI Certificate of Plumber cum-fitter or equivalent from recognised Institution', the following entry shall be inserted, namely "or registered PWD Plumber-Cum-Fitter or equivalent from recognised Institution".

- ii) In column 6 at Sr. No. 37 against the post of Worker / labourer / scavenger / sweeper / watchman, existing age limit for direct recruitment shall be substituted as '18 to 45 years'.

- iii) For the existing entry under column 6, the following entry shall be substituted, wherever necessary namely: —

"Not exceeding 35 years (relaxable for Government servants by five years in accordance with the instructions or orders issued by the Government)".

3. In the schedule attached to the said Notification, the pay scale, age limit, Educational Qualifications and other conditions for Recruitment for the post of Draughtsman Grade I, II, and III shall be read as under: —

Pay scale (Col. No. 4)	Age Limit for direct recruitment (Col. 6)	Edu. Qualifications and other qual. for direct recruitment (Col. No. 7)	Age and other qua- lification in the case of pro- motees (Col. No. 8)	Method of recruitment (Col. No. 10)	Grades from which promotion/deputa- tion/transfer to be made (Col. No. 11)
Draughtsmen Grade I Rs. 550-20-650- -25-750	N. A.	N. A.	No	Promotion	Promotion from Grade II Draughtsman.
Draughtsmen Grade II Rs. 425-15-500- -EB-15-560-20- -700	21-35 years	Diploma in Draughtsmanship (Civil/Mechanic) from a re- cognised Institute of not less than 2 years (including 6 months practical training plus practical experience of at least one year in a reputable orga- nisation after getting the diploma).	No	50% by promotion and 50% by direct recruit- ment.	Promotion from Grade III Draughtsman.
Draughtsman Grade III Rs. 330-10-380- -EB-12-500- -EB-15-560	21-35 years	Diploma in Draughtsmanship from a recognised Institute of not less than two years du- ration including practical train- ing of 6 months.	N. A.	By direct recruitment.	N. A.

4. In the same schedule attached to the said Notification new Recruitment Rules for different posts shall be inserted as per schedule attached.

R. P. Pal, Director of Municipal Administration.

Panaji, 26th November, 1990.

SCHEDULE

Name of the post	No of posts	Classification	Scale of pay	Whether selection post or non-selection post	Age limit for direct recruits	Educational and other qualifications required for direct recruits	Whether age & Educational Qualifications prescribed	Period of probation, if any	Method of recruitment whether by direct recruitment or by promotion transfer and percentage of the vacancies to be filled by various methods	In case of recruitment by promotion/deputation/transfer, grades from which promotion/deputation/transfer is to be made	If a D.P.C. exists, what is its composition	Circumstances in which Union Public Service Commission is to be consulted in making recruitment
1	2	3	4	5	6	7	8	9	10	11	12	13
39. Data Entry Operator	—	Group 'C' (Non-Ministerial, Non-Gazetted)	Rs. 260-6-290-EB-- -6-326-8-366-EB- -8-390-10-400.	Selection	Not exceeding 35 years (Relaxable for Govt. Servants upto the age of 40 years).	<i>Essential:</i> Matriculation or equivalent with Computer knowledge. <i>Desirable:</i> Knowledge of Konkani.	N. A.	Two years	By direct recruitment failing which by transfer on deputation/transfer.	<i>Transfer on deputation/transfer:</i> From amongst compiler checker in the common Statistical Cadre under this Administration. (Period of deputation shall ordinarily not exceed three years).	1. The President/Administrator of the Municipal Council. 2. The Addl. Director of Mun. Administration. 3. The Chief Officer of respective Municipal Council.	N. A.
40. Jr. Programmer	—	General State Service Group 'B' Non-Gazetted Non-Ministerial.	Rs. 550-20-650-25-750	Selection	Not exceeding 35 years (Relaxable for Govt. Servants upto the age of 40 years).	<i>Essential:</i> A (i) Master's Degree in Statistics/Mathematics (with Statistics) Operation Research/Physics or Economics (with Statistics/Commerce) (with Statistics). OR Degree in Engineering/Computer Science of a recognised University or equivalent. ii) 2 years experience in Electronic data processing work including experience of Computer Operations. OR 2 years experience of data processing work including one year experience of record system (tabular or accounting machine Collector etc.).	Age: No Edu. Qualifications: Yes.	Two years	Direct recruitment failing which transfer on deputation.	<i>Transfer on deputation</i> Officers under the Central/State Govt. a) (i) holding analogous posts on a regular basis, or (ii) with 5 years regular service in posts in the scale of Rs. 425-720 or equivalent and b) Possessing the Educational Qualifications and experience laid down for direct recruits. (The departmental officers in the feeder category who are in the direct line of promotion will not be eligible for consideration for ap-	1. The President/Administrator of the Municipal Council. 2. The Addl. Director of Mun. Administration. 3. The Chief Officer of respective Municipal Council.	

1	2	3	4	5	6	7	8	9	10	11	12	13
						B(i) Bachelor's degree in Mathematics (with Statistics)/Physics, Statistics / Commerce (with Statistics) Economics (with Statistics) from Recognised University or equivalent. ii) 4 years experience of electronics data processing work including computer operation. OR 4 years experience of data processing work including 2 years experience in unit record system (tabular or accounting machine, collector etc.). <i>Desirable:</i> i) Formal training in computer programming/Operations. ii) Knowledge of one or more of the programming languages. <i>Essential:</i> 1. Diploma in Horticulture. 2. Experience in Gardening.				pointment on deputation. Similarly, deputationists shall not be eligible for consideration for appointment by promotion. Period of deputation including period of deputation in another ex-cadre post held immediately preceding this appointment in the same or some other organisation/departments of the Central Govt. shall ordinarily not exceed 3 years).		
Horticulturist	—	Group 'C' (Non-Gazetted Non-Ministerial).	Rs. 425-15-500-EB-15-560-20-700	Selection	Not exceeding 35 years (Relaxable for Govt. Servants upto the age of 40 years).	Age: No Educational Qualifications: Yes.	Two years	Promotion failing which by direct recruitment.	Promotion from Gardeners having 5 years experience in gardening failing which by direct-recruitment failing which by transfer on deputation or Horticulturist from Govt. Departments.	1. President. 2. Addl. Director of Municipal Administration. 3. The Chief Officer of the respective Municipal Councils.		

Law (Legal and Legislative Affairs) Department

Notification

10-3-88/LA (Part)

The Direct Tax Laws (Second Amendment) Act, 1989 (Central Act 36 of 1989) which has been passed by Parliament and assented to by the President of India on 20-10-1989 and published in the Gazette of India, Extraordinary, Part II, Section 1, dated 23-10-1989, is hereby published for the general information of the public.

P. V. Kadnekar, Under Secretary (Drafting).

Panaji, 14th December, 1989.

THE DIRECT TAX LAWS (SECOND AMENDMENT) ACT, 1989

ARRANGEMENT OF SECTIONS

CHAPTER I

Preliminary

Sections

1. Short title and commencement.

CHAPTER II

Amendments to the Income-Tax Act, 1961

2. Amendment of section 2.
3. Amendment of section 6.
4. Amendment of section 10.
5. Insertion of new section 33AC.
6. Amendment of section 48.
7. Amendment of section 80C.
8. Amendment of section 80CC.
9. Amendment of section 80L.
10. Insertion of new section 115BBA.
11. Amendment of section 115D.
12. Amendment of section 115J.
13. Amendment of section 139.
14. Amendment of section 140A.
15. Amendment of section 142.
16. Amendment of section 143.
17. Amendment of section 144.
18. Amendment of section 149.
19. Amendment of section 184.
20. Amendment of section 185.
21. Amendment of section 186.
22. Insertion of new section 194E.
23. Amendment of section 195.
24. Amendment of sections 198 to 200 and 202 to 205.
25. Substitution of new section for section 241.
26. Amendment of section 275.

CHAPTER III

Amendments to the Wealth-Tax Act, 1957

27. Amendment of section 15B.
28. Amendment of section 16.
29. Amendment of section 34A.
30. Amendment of Schedule III.

CHAPTER IV

Amendments to the Gift-Tax Act, 1958

31. Amendment of section 14B.
32. Amendment of section 15.
33. Amendment of section 33A.

The Direct Tax Laws (Second Amendment) Act, 1989.

AN
ACT

furth^r to amend the Income-tax Act, 1961, the Wealth-tax Act, 1957 and the Gift-tax Act, 1958.

Be it enacted by Parliament in the Fortieth Year of the Republic of India as follows:—

CHAPTER I

Preliminary

1. *Short title and commencement.*—(1) This Act may be called the Direct Tax Laws (Second Amendment) Act, 1989.

(2) Save as otherwise provided in this Act, it shall come into force on the 1st day of April, 1990.

CHAPTER II

Amendments to the Income-tax Act, 1961

2. *Amendment of section 2.*—In section 2 of the Income-tax Act, 1961 (hereinafter referred to as the Income-tax Act),—

(i) for clause (39), the following clause shall be substituted and shall be deemed to have been substituted with effect from the 1st day of April, 1989, namely:—

“(39) “registered firm” means a firm registered under the provisions of clause (a) of sub-section (1) of section 185 or deemed to be registered under the provisions of sub-section (6) of that section or under those provisions read with sub-section (7) of section 184;”

(ii) after clause (42B), the following clause shall be inserted, namely:—

“(42C) “security” means a Government security as defined in clause (2) of section 2 of the Public Debt Act, 1944;”

18 of 1944.

3. *Amendment of section 6.*—In section 6 of the Income-tax Act, in clause (1), in sub-clause (c), for the *Explanation*, the following *Explanation* shall be substituted, namely—

‘*Explanation.*—In the case of an individual,—

(a) being a citizen of India, who leaves India in any previous year for the purposes of employment outside India, the provisions of sub-clause (c) shall apply in relation to that year as if for the words “sixty days”, occurring therein, the words “one hundred and eighty-two days” had been substituted;

(b) being a citizen of India, or a person of Indian origin within the meaning of *Explanation* to clause (e) of section 115C, who, being outside India, comes on a visit to India in any previous year, the provisions of sub-clause (c) shall apply in relation to that year as if for the words “sixty days”, occurring therein, the words “one hundred and fifty days” had been substituted.’

4. *Amendment of section 10.*—In section 10 of the Income-tax Act, —

(a) for clause (5), the following clause shall be substituted and shall be deemed to have been substituted with effect from the 1st day of April, 1989, namely: —

‘(5) in the case of an individual, the value of any travel concession or assistance received by, or due to, him, —

(a) from his employer for himself and his family, in connection with his proceeding on leave to any place in India;

(b) from his employer or former employer for himself and his family, in connection with his proceeding to any place in India after retirement from service or after the termination of his service,

subject to such conditions as may be prescribed (including conditions as to number of journeys and the amount which shall be exempt per head) having regard to the travel concession or assistance granted to the employees of the Central Government:

Provided that the amount exempt under this clause shall in no case exceed the amount of expenses actually incurred for the purpose of such travel.

Explanation.—For the purposes of this clause, “family”, in relation to an individual, means —

(i) the spouse and children of the individual; and

(ii) the parents, brothers and sisters of the individual or any of them, wholly or mainly dependent on the individual;’

(b) in clause (14), to sub-clause (ii), the following proviso shall be added and shall be deemed to have been added with effect from the 1st day of April, 1989, namely: —

“Provided that nothing in sub-clause (ii) shall apply to any allowance in the nature of personal allowance granted to the assessee to remunerate or compensate him for performing duties of a special nature relating to his office or employment unless such allowance is related to the place of his posting or residence.”

5. *Insertion of new section 33AC.*—After section 33AB of the Income-tax Act, the following section shall be inserted, namely: —

‘33AC. *Reserves for shipping business.*—(1) In the case of an assessee, being a public company formed and registered in India with the main object of carrying on the business of operation of ships, there shall, in accordance with and subject to the provisions of this section, be allowed a deduction of an amount, not exceeding the total income (computed before making any deduction under this section and Chapter VIA), as is debited to the profit and loss account of the previous year in respect of which the deduction is to be allowed and credited to a

reserve account to be utilised in the manner laid down in sub-section (2):

Provided that where the aggregate of the amounts carried to such reserve account from time to time exceeds twice the amount of the paid-up share capital (excluding the amounts capitalised from reserves) of the assessee, no allowance under this sub-section shall be made in respect of such excess.

(2) The amount credited to the reserve account under sub-section (1) shall be utilised by the assessee before the expiry of a period of eight years next following the previous year in which the amount was credited —

(a) for acquiring a new ship for the purposes of the business of the assessee; and

(b) until the acquisition of a new ship, for the purposes of the business of the assessee other than for distribution by way of dividends or profits or for remittance outside India as profits or for creation of any asset outside India.

(3) Where any amount credited to the reserve account under sub-section (1), —

(a) has been utilised for any purpose other than that referred to in clause (a) or clause (b) of sub-section (2), the amount so utilised; or

(b) has not been utilised for the purpose specified in clause (a) of sub-section (2), the amount not so utilised; or

(c) has been utilised for the purpose of acquiring a new ship as specified in clause (a) of sub-section (2), but such ship is sold or otherwise transferred by the assessee to any person at any time before the expiry of eight years from the end of the previous year in which it was acquired, the amount so utilised in acquiring the ship,

shall be deemed to be the profits, —

(i) in a case referred to in clause (a), in the year in which the amount was so utilised; or

(ii) in a case referred to in clause (b), in the year immediately following the period of eight years specified in sub-section (2); or

(iii) in a case referred to in clause (c), in the year in which the sale or transfer took place, and shall be charged to tax accordingly.

Explanation.—For the purposes of this section, —

(a) “public company” shall have the meaning assigned to it in section 3 of the Companies Act, 1956;

1 of 1956

(b) “new ship” shall have the same meaning as in clause (ii) of sub-section (2) of section 32AB.

6. *Amendment of section 48.*—In section 48 of the Income-tax Act, in sub-section (1), to clause (a),

the following proviso and the *Explanation* thereto shall be added, namely :—

'Provided that in the case of an assessee, who is a non-resident Indian, capital gains arising from the transfer of a capital asset being shares in, or debentures of, an Indian company shall be computed by converting the cost of acquisition, expenditure incurred wholly and exclusively in connection with such transfer and the full value of the consideration received or accruing as a result of the transfer of the capital asset into the same foreign currency as was initially utilised in the purchase of the shares or debentures, and the capital gains so computed in such foreign currency shall be reconverted into Indian currency, so however, that the aforesaid manner of computation of capital gains shall be applicable in respect of capital gains accruing or arising from every re-investment thereafter in, and sale of, shares in, or debentures of, an Indian company.

Explanation. — For the purposes of this clause, —

(i) "non-resident Indian" shall have the same meaning as in clause (e) of section 115C;

(ii) "foreign currency" and "Indian currency" shall have the meanings respectively assigned to them in section 2 of the Foreign Exchange Regulation Act, 1973; 46 of 1973.

(iii) the conversion of Indian currency into foreign currency and the reversion of foreign currency into Indian currency shall be at the rate of exchange prescribed in this behalf."

7. *Amendment of section 80C.* — In section 80C of the Income-tax Act, —

(a) in sub-section (2), —

(i) in clause (a), —

(A) in sub-clause (ii), after the words "deferred annuity", the words, brackets, figures and letters " , not being an annuity plan referred to in clause (ii) of sub-section (I) of Section 80CCA," shall be inserted;

(B) in sub-clause (v), —

(1) the brackets and words "(hereafter in this section referred to as the Unit-linked Insurance Plan)" shall be omitted;

(2) the word "or" shall be inserted at the end;

(C) after sub-clause (v), the following sub-clause shall be inserted, namely: —

"(vi) as a contribution for participation in any such unit-linked insurance plan of the LIC Mutual Fund notified under clause (23D) of section 10, as the Central Government may, by notification in the Official Gazette, specify in this behalf;"

(ii) in clause (h), after sub-clause (ia) [as inserted by the Finance Act, 1989], the following sub-clause shall be inserted, namely: — 13 of 1989.

"(ib) as subscription to any such savings certificate as defined

in clause (c) of section 2 of the Government Savings Certificates Act, 1959, as the Central Government may, by notification in the Official Gazette, specify in this behalf;" 46 of 1959.

(iii) in clauses (g) and (h), for the words "Union territories of Dadra and Nagar Haveli and Goa, Daman and Diu", wherever they occur, the words "State of Goa and the Union territories of Dadra and Nagar Haveli and Daman and Diu" shall be substituted;

(iv) after clause (h), the following clause shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 1984, namely: —

"(i) where the assessee is an individual or a Hindu undivided family or where the assessee is an association of persons or a body of individuals consisting, in either case, only of husband and wife governed by the system of community of property in force in the State of Goa and the Union territories of Dadra and Nagar Haveli and Daman and Diu, any sums paid in the previous year by such assessee out of his or its income chargeable to tax as subscription to the National Savings Certificates (VI Issue) and National Savings Certificates (VII Issue) issued under the Government Savings Certificates Act, 1959;" 46 of 1959.

(b) in sub-section (5), —

(i) for the words "the Unit-linked Insurance Plan", the words, brackets, figures and letters "any unit-linked insurance plan referred to in sub-clause (v) or sub-clause (vi) of clause (a) of sub-section (2)" shall be substituted;

(ii) for the words "participating in the plan, terminates his participation in the plan", the words "participating in any such plan, terminates his participation in that plan" shall be substituted;

(c) in sub-section (6), in *Explanation 2*, for the words "the Unit-linked Insurance Plan", the words, brackets, figures and letters "any unit-linked insurance plan referred to in sub-clause (v) or sub-clause (vi) of clause (a) of sub-section (2)" shall be substituted.

8. *Amendment of section 80CC.* — In section 80CC of the Income-tax Act, in sub-section (3), —

(i) in clause (a), —

(a) in sub-clause (iii), for the word "authority", the words "authority; or" shall be substituted;

(b) after sub-clause (iii), the following sub-clause shall be inserted, namely: —

"(iv) operation of ships;"

(ii) to clause (b), the following proviso shall be added, namely:—

“Provided that this clause shall not apply in the case of an issue of equity shares made by a public company formed and registered in India with the main object of carrying on the business of operation of ships;”

9. *Amendment of section 80L.*—In section 80L of the Income-tax Act, in sub-section (1), after clause (i), the following clause shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 1984, namely:—

“(ia) interest on National Savings Certificate (VI Issue) and National Savings Certificates (VII Issue) issued under the Government Savings Certificates Act, 1959;”

46 of 1959.

10. *Insertion of new section 115BBA.*—After section 115BB of the Income-tax Act, the following section shall be inserted, namely:—

“115BBA. *Tax on non-resident sportsmen or sports associations.*—(1) Where the total income of an assessee, —

(a) being a sportsman (including an athlete), who is not a citizen of India and is a non-resident, includes any income received or receivable by way of —

(i) participation in India in any game (other than a game the winnings wherefrom are taxable under section 115BB) or sport; or

(ii) advertisement; or

(iii) contribution of articles relating to any game or sport in India in Newspapers, magazines or journals; or

(b) being a non-resident sports association or institution, includes any amount guaranteed to be paid or payable to such association or institution in relation to any game (other than a game the winnings wherefrom are taxable under section 115BB) or sport played in India,

the income-tax payable by the assessee shall be the aggregate of —

(i) the amount of income-tax calculated on income referred to in clause (a) or clause (b) at the rate of ten per cent; and

(ii) the amount of income-tax with which the assessee would have been chargeable had the total income of the assessee been reduced by the amount of income referred to in clause (a) or clause (b):

Provided that no deduction in respect of any expenditure or allowance shall be allowed under any provision of this Act in computing the income referred to in clause (a) or clause (b).

(2) It shall not be necessary for the assessee to furnish under sub-section (1) of section 139 a return of his income if —

(a) his total income in respect of which he is assessable under this Act during the previous year consisted only of income referred to in clause (a) or clause (b) of sub-section (1); and

(b) the tax deductible at source under the provisions of Chapter XVII-B has been deducted from such income.”

11. *Amendment of section 115D.*—In section 115D of the Income-tax Act, in sub-section (2), in clause (a), for the words, figures and letter “under Chapter VI-A”, the words, brackets, figures and letters “under sub-section (2) of section 48 or under Chapter VI-A” shall be substituted and shall be deemed to have been substituted with effect from the 1st day of April, 1988.

12. *Amendment of section 115J.*—In section 115J of the Income-tax Act, in the *Explanation*, —

(i) in clause (b), after the words, figures and letters “reserves specified in section 80HHD”, the words, brackets, figures and letters “or sub-section (1) of section 33AC” shall be inserted;

(ii) after clause (h), the following clause shall be inserted, namely:—

“(ha) the amount deemed to be the profits under sub-section (3) of section 33AC;”

13. *Amendment of section 139.*—In section 139 of the Income-tax Act, in sub-section (1), in the *Explanation*, in clause (b), in sub-clause (i), after the words “to be audited”, the words “or in the case of a partner of a firm where the accounts of the firm are required to be so audited” shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 1989.

14. *Amendment of section 140A.*—In section 140A of the Income-tax Act, after sub-section (3), the following sub-section shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 1989, namely:—

“(4) The provisions of this section as they stood immediately before their amendment by the Direct Tax Laws (Amendment) Act, 1987, shall apply to and in relation to any assessment for the assessment year commencing on the 1st day of April, 1988, or any earlier assessment year and references in this section to the other provisions of this Act shall be construed as references to those provisions as for the time being in force and applicable to the relevant assessment year.”

4 of 1988.

15. *Amendment of section 142.*—In section 142 of the Income-tax Act, after sub-section (3), the following sub-section shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 1989, namely:—

“(4) The provisions of this section as they stood immediately before their amendment by the Direct Tax Laws (Amendment) Act, 1987, shall apply to and in relation to any assessment for the assessment year commencing on the 1st day of April, 1988, or any earlier assessment year and references in this section to the other provisions of this Act shall be construed as references to those provisions as for the time being in force and applicable to the relevant assessment year.”

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16. *Amendment of section 143.*—In section 143 of the Income-tax Act, the following amendments shall be made and shall be deemed to have been made with effect from the 1st day of April, 1989, namely:—

(a) in sub-section (1),—

(i) in clause (a),—

(1) after the first proviso, the following proviso shall be inserted, namely:—

“Provided further that where adjustments are made under the first proviso, an intimation shall be sent to the assessee, notwithstanding that no tax or interest is found due from him after making the said adjustments.”;

(2) in the existing second proviso, for the words “Provided further”, the words “Provided also” shall be substituted;

(ii) in clause (b), after the words “an order made under”, the words, brackets and figures “sub-section (3) of this section or section 144 or” shall be inserted;

(iii) after clause (b), the following clause shall be inserted, namely:—

“(c) Where the assessee is a partner of a firm or a member of an association of persons or body of individuals and as a result of the adjustments made under the first proviso to clause (a) of sub-section (1) in the income or loss declared in the return made by the firm, association or body, as the case may be, or as a result of an order made under sub-section (3) of this section or section 144 or section 147 or section 154 or section 155 or sub-section (1) or sub-section (2) or sub-section (3) or sub-section (5) of section 185 or sub-section (1) or sub-section (2) of section 186 or section 250 or section 254 or section 260 or section 262 or section 263 or section 264, or any order of settlement made under sub-section (4) of section 245D, passed subsequent to the filing of the return referred to in clause (a), there is any variation in his share in the income or loss of the firm, association or body, as the case may be, or in the manner of inclusion of his share in the returned income, then,—

(i) if any tax or interest is found due, an intimation shall be sent to the assessee specifying the sum so payable, and such intimation shall be deemed to be a notice of demand issued under section 156 and all the provisions of this Act shall apply accordingly, and

(ii) if any refund is due, it shall be granted to the assessee:

Provided that an intimation for any tax or interest due under this clause shall not be sent after the expiry of four years from the end of the financial year in which any such adjustments were made or any such order was passed.”;

(b) in sub-section (1A),—

(i) in clause (a), for the words “the proviso”, the words “the first proviso” shall be substituted;

(ii) in the *Explanation*, in clause (i), for the words “the proviso”, the words “the first proviso” shall be substituted;

(c) in sub-section (2),—

(i) in the opening portion, for the words, brackets and figure “In a case referred to in sub-section (1), if the Assessing Officer”, the words, figures and brackets “Where a return has been made under section 139, or in response to a notice under sub-section (1) of section 142, the Assessing Officer shall, if he” shall be substituted;

(ii) for the words “he shall serve on the assessee”, the words “serve on the assessee” shall be substituted;

(d) after sub-section (3), the following sub-sections shall be inserted, namely:—

“(4) Where a regular assessment under sub-section (3) of this section or section 144 is made,—

(a) any tax or interest paid by the assessee under sub-section (1) shall be deemed to have been paid towards such regular assessment;

(b) if no refund is due on regular assessment or the amount refunded under sub-section (1) exceeds the amount refundable on regular assessment, the whole or the excess amount so refunded shall be deemed to be tax payable by the assessee and the provisions of this Act shall apply accordingly.

(5) The provisions of this section as they stood immediately before their amendment by the Direct Tax Laws (Amendment) Act, 1987, shall apply to and in relation to any assessment for the assessment year commencing on the 1st day of April, 1988, or any earlier assessment year and references in this section to the other provisions of this Act shall be construed as references to those provisions as for the time being in force and applicable to the relevant assessment year.”.

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17. *Amendment of section 144.*—Section 144 of the Income-tax Act shall be renumbered as sub-section (1) thereof and after sub-section (1) as so renumbered, the following sub-section shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 1989, namely:—

“(2) The provisions of this section as they stood immediately before their amendment by the Direct Tax Laws (Amendment) Act, 1987, shall apply to and in relation to any assessment for the assessment year commencing on the 1st day of April, 1988, or any earlier assessment year and references in this section to the other provisions of this Act shall be construed as referen-

4 of 1988.

ces to those provisions as for the time being in force and applicable to the relevant assessment year.”

18. *Amendment of section 149.*—In section 149 of the Income-tax Act, in sub-section (1), in clause (a), in sub-clause (iii), for the words “more than rupees one lakh”, the words “rupees one lakh” shall be substituted and shall be deemed to have been substituted with effect from the 1st day of April, 1989.

19. *Amendment of section 184.*—In section 184 of the Income-tax Act, in sub-section (7), after the words “is granted”, the words “or is deemed to have been granted” shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 1989.

20. *Amendment of section 185.*—In section 185 of the Income-tax Act, after sub-section (5), the following sub-sections shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 1989, namely:—

“(6) Notwithstanding anything contained in sub-sections (1) to (4), where a firm has made an application for registration in relation to an assessment year and has furnished the return for that assessment year, such firm shall be deemed to have been registered under this section on the expiry of the period for serving notice as specified in the proviso to sub-section (2) of section 143 in respect of such return:

Provided that nothing in this sub-section shall affect the power of the Assessing Officer to intimate the defect to the firm under sub-section (2) and where any such intimation is sent, all the provisions of sub-section (2) shall apply.

(7) The provisions of this section as they stood immediately before their amendment by the Direct Tax Laws (Second Amendment) Act, 1989 shall apply to and in relation to any assessment for the assessment year commencing on the 1st day of April, 1988, or any earlier assessment year and references in this section to the other provisions of this Act shall be construed as references to those provisions as for the time being in force and applicable to the relevant assessment year.”

21. *Amendment of section 186.*—In section 186 of the Income-tax Act, the following amendments shall be made and shall be deemed to have been made with effect from the 1st day of April, 1989, namely:—

(a) in sub-section (1),—

(i) after the words “firm has been registered”, the words “or is deemed to have been registered” shall be inserted;

(ii) the words “and with the previous approval of the Deputy Commissioner”, shall be omitted;

(iii) in the proviso, after the words “registration has been granted”, the words “or is deemed to have been granted” shall be inserted;

(iv) after the existing proviso, the following proviso shall be inserted, namely:—

“Provided further that the Assessing Officer shall not cancel the registration granted under sub-section (1) of section 185 except with the previous approval of the Deputy Commissioner.”;

(b) in sub-section (2), after the words “firm has been registered”, the words “or is deemed to have been registered” shall be inserted.

22. *Insertion of new section 194E.*—After section 194D of the Income-tax Act, the following section shall be inserted with effect from the 1st day of November, 1989, namely:—

“194E. *Payments to non-resident sportsmen or sports associations.*—Where any income referred to in section 115BBA is payable to a non-resident sportsman (including an athlete) who is not a citizen of India or a non-resident sports association or institution, the person responsible for making the payment shall, at the time of credit of such income to the account of the payee or at the time of payment thereof in cash or by issue of a cheque or draft or by any other mode, whichever is earlier, deduct income-tax thereon at the rate of ten per cent.”

23. *Amendment of section 195.*—In section 195 of the Income-tax Act, in sub-section (1), before the *Explanation*, the following proviso shall be inserted and shall be deemed to have been inserted with effect from the 1st day of June, 1987, namely:—

“Provided that in the case of interest payable by the Government or a public sector bank within the meaning of clause (23D) of section 10 or a public financial institution within the meaning of that clause, deduction of tax shall be made only at the time of payment thereof in cash or by the issue of a cheque or draft or by any other mode.”

24. *Amendment of sections 198 to 200 and 202 to 205.*—In sections 198, 199, 200, 202, 203, 203A, 204 and 205 of the Income-tax Act, after the word, figures and letter “section 194D,” the word, figures and letter “section 194E,” shall be inserted with effect from the 1st day of November, 1989.

25. *Substitution of new section for section 241.*—For section 241 of the Income-tax Act, the following section shall be substituted and shall be deemed to have been substituted with effect from the 1st day of April, 1989, namely:—

“241. *Power to withhold refund in certain cases.*—Where refund of any amount becomes due to the assessee as a result of an order under this Act or under the provisions of sub-section (1) of section 143 after a return has been made under section 139 or in response to a notice under sub-section (1) of section 142 and the Assessing Officer is of the opinion, having regard to the fact that—

(i) a notice has been issued, or is likely to be issued, under sub-section (2) of section 143 in respect of the said return; or

(ii) the order is the subject-matter of an appeal or further proceeding; or

(iii) any other proceeding under this Act is pending,

that the grant of the refund is likely to adversely affect the revenue, the Assessing Officer may, with the previous approval of the Chief Commissioner or Commissioner, withhold the refund till such time as the Chief Commissioner or Commissioner may determine."

26. *Amendment of section 275.*—Section 275 of the Income-tax Act shall be renumbered as sub-section (1) thereof and after sub-section (1) as so renumbered, the following sub-section shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 1989, namely:—

"(2) The provisions of this section as they stood immediately before their amendment by the Direct Tax Laws (Amendment) Act, 1987, shall apply to and in relation to any action initiated for the imposition of penalty on or before the 31st day of March, 1989."

4 of 1988.

CHAPTER III

Amendments to the Wealth-tax Act, 1957

27. *Amendment of section 15B.*—In section 15B of the Wealth-tax Act, 1957 (hereinafter referred to as the Wealth-tax Act), after sub-section (3), the following sub-section shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 1989, namely:—

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"(4) The provisions of this section as they stood immediately before their amendment by the Direct Tax Laws (Amendment) Act, 1987, shall apply to and in relation to any assessment for the assessment year commencing on the 1st day of April, 1988, or any earlier assessment year and references in this section to the other provisions of this Act shall be construed as references to those provisions as for the time being in force and applicable to the relevant assessment year."

4 of 1988.

28. *Amendment of section 16.*—In section 16 of the Wealth-tax Act, the following amendments shall be made and shall be deemed to have been made with effect from the 1st day of April, 1989, namely:—

(a) in sub-section (1),—

(i) in clause (a),—

(1) after the first proviso, the following proviso shall be inserted, namely:—

"Provided further that where adjustments are made under the first proviso, an intimation shall be sent to the assessee, notwithstanding that no tax or interest is

found due from him after making the said adjustments:"

(2) in the existing second proviso, for the words "Provided further", the words "Provided also" shall be substituted;

(ii) in clause (b), after the words "an order made under", the words brackets and figures "sub-section (3) or sub-section (5) of this section or" shall be inserted;

(b) in sub-section (1A), in clause (a), for the words "the proviso", the words "the first proviso" shall be substituted;

(c) in sub-section (2),—

(i) in the opening portion, for the words, brackets and figure "In a case referred to in sub-section (1), if the Assessing Officer" the words, figures and brackets "Where a return has been made under section 14 or section 15, or in response to a notice under clause (i) of sub-section (4) of this section, the Assessing Officer shall, if he" shall be substituted;

(ii) for the words "he shall serve on the assessee", the words "serve on the assessee" shall be substituted;

(d) after sub-section (5), the following sub-sections shall be inserted, namely:—

"(6) Where a regular assessment under sub-section (3) or sub-section (5) is made,—

(a) any tax or interest paid by the assessee under sub-section (1) shall be deemed to have been paid towards such regular assessment;

(b) if no refund is due on regular assessment or the amount refunded under sub-section (1) exceeds the amount refundable on regular assessment, the whole or the excess amount so refunded shall be deemed to be tax payable by the assessee and the provisions of this Act shall apply accordingly.

(7) The provisions of this section as they stood immediately before their amendment by the Direct Tax Laws (Amendment) Act, 1987, shall apply to and in relation to any assessment for the assessment year commencing on the 1st day of April, 1988, or any earlier assessment year and references in this section to the other provisions of this Act shall be construed as references to those provisions for the time being in force and applicable to the relevant assessment year."

4. of 1988.

29. *Amendment of section 34A.*—In section 34A of the Wealth-tax Act, for sub-section (2), the following sub-section shall be substituted and shall be deemed to have been substituted with effect from the 1st day of April, 1989, namely:—

"(2) Where refund of any amount becomes due to the assessee as a result of an order under this Act or under the provisions of sub-section (1) of section 16 after a return has been made under section 14 or section 15 or in response to a notice under clause (i) of sub-section (4) of section 16

and the Assessing Officer is of the opinion, having regard to the fact that—

(i) a notice has been issued, or is likely to be issued, under sub-section (2) of section 16 in respect of the said return; or

(ii) the order is the subject-matter of an appeal or further proceeding; or

(iii) any other proceeding under this Act is pending,

that the grant of the refund is likely to adversely affect the revenue, the Assessing Officer may, with the previous approval of the Chief Commissioner or Commissioner, withhold the refund till such time as the Chief Commissioner or Commissioner may determine.”

30. *Amendment of Schedule III.*—In Schedule III to the Wealth-tax Act,—

(a) after rule 9, the following rule shall be inserted, namely:—

‘9A. *Special provision for quoted shares of companies.*—Notwithstanding anything in rule 9, the value of an equity share in any company which is a quoted share may, at the option of the assessee, be taken on the basis of the average of the value quoted on the 31st day of March immediately preceding the assessment year and the values quoted in respect of such share on the said dates in relation to each of the immediately preceding four assessment years, or where there is no such quotation on any of the aforesaid dates, the quotation on the date closest to the said date and immediately preceding such date:

Provided that where for any reason the value of such share is quoted in relation to lesser number of assessment years than the said four assessment years, then the value or values so quoted shall be taken into account for the purposes of the aforesaid average:

Provided further that where the assessee opts for the average of the values so quoted, he shall get such values certified by an accountant and attach the certificate to the return of wealth in respect of the relevant assessment year.

Explanation.—For the purposes of this rule, “accountant” shall have the same meaning as in the *Explanation* below sub-section (2) of section 288 of the Income-tax Act.’;

(b) in rule 12, sub-rules (3) and (5) shall be omitted and shall be deemed to have been omitted with effect from the 1st day of April, 1989.

CHAPTER IV

Amendments to the Gift-tax Act, 1958

31. *Amendment of section 14B.*—In section 14B of the Gift-tax Act, 1958 18 of 1958. (hereinafter referred to as the Gift-tax Act), after sub-section (3), the following sub-section shall be inserted and shall be

deemed to have been inserted with effect from the 1st day of April, 1989, namely:—

“(4) The provisions of this section shall apply in respect of assessment for the assessment year commencing on the 1st day of April, 1989 and subsequent assessment years.”

32. *Amendment of section 15.*—In section 15 of the Gift-tax Act, the following amendments shall be made and shall be deemed to have been made with effect from the 1st day of April, 1989, namely:—

(a) in sub-section (1),—

(i) in clause (a),—

(1) after the first proviso, the following proviso shall be inserted, namely:—

“Provided further that where adjustments are made under the first proviso, an intimation shall be sent to the assessee, notwithstanding that no tax or interest is found due from him after making the said adjustments.”;

(2) in the existing second proviso, for the words “Provided further”, the words “Provided also” shall be substituted;

(ii) in clause (b), after the words “an order made under”, the words, brackets and figures “sub-section (3) or sub-section (5) of this section or” shall be inserted;

(b) in sub-section (1A), in clause (a), for the words “the proviso”, the words “the first proviso” shall be substituted;

(c) in sub-section (2),—

(i) in the opening portion, for the words, brackets and figure “in a case referred to in sub-section (1), if the Assessing Officer”, the words figures and brackets “Where a return has been made under section 13 or section 14 or in response to a notice under clause (i) of sub-section (4) of this section, the Assessing Officer shall, if he” shall be substituted;

(ii) for the words “he shall serve on the assessee”, the words “serve on the assessee” shall be substituted;

(d) after sub-section (6), the following sub-sections shall be inserted, namely:—

“(7) Where a regular assessment under sub-section (3) or sub-section (5) is made,—

(a) any tax or interest paid by the assessee under sub-section (1) shall be deemed to have been paid towards such regular assessment;

(b) if no refund is due on regular assessment or the amount refunded under sub-section (1) exceeds the amount refundable on regular assessment, the whole or the excess amount so refundable shall be deemed to be tax payable by the assessee and the provisions of this Act shall apply accordingly.

(8) The provisions of this section, except those of sub-section (6), as they stood immediately before their amendment by the Direct Tax Laws (Amendment) Act, 1987, shall apply 4 of 1988. to and in relation to any assessment

for the assessment year commencing on the 1st day of April, 1988, or any earlier assessment year and references in this section to the other provisions of this Act shall be construed as references to those provisions as for the time being in force and applicable to the relevant assessment year.”.

33. *Amendment of section 33A.* — In section 33A of the Gift-tax Act, for sub-section (2), the following sub-section shall be substituted and shall be deemed to have been substituted with effect from the 1st day of April, 1989, namely: —

“(2) Where refund of any amount becomes due to the assessee as a result of an order under this Act or under the provisions of sub-section (1) of section 15 after a return has been made under

section 13 or section 14 or in response to a notice under clause (i) of sub-section (4) of section 15 and the Assessing Officer is of the opinion, having regard to the fact that, —

(i) a notice has been issued, or is likely to be issued under sub-section (2) of section 15 in respect of the said return; or

(ii) the order is the subject-matter of an appeal or further proceeding; or

(iii) any other proceeding under this Act is pending.

that the grant of the refund is likely to adversely affect the revenue, the Assessing Officer may, with the previous approval of the Chief Commissioner or Commissioner withhold the refund till such time as the Chief Commissioner or Commissioner may determine.”.